Previous references.

1905-6
(Gl. Finance

File No. 395 of

Serial Nos. 104

Later references.

149-06. 18182, B 30.8.06

P8, 185 Bm. 3.7.09 Off)

155-10: 881-2. B 10.

G. 7743-11 881-7 Boehm

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B. for August 1905

SUBJECT.

Revised Scale of Establishment in the Comptroller's Office

FILE No. 395 of 1904-05.

Reorganization and rearrangement of the clerical establishment of the Comptroller's office.

From the Comptroller, letter No. 6028—232, dated 18th April 1905.

Submits a proposition statement with a view to reorganize and rearrange the present clerical establishment of his office at a monthly cost of Rs. 4,115, against the present cost of Rs. 4,117-8-0 ; and requests that an annual grant of Rs. 2,000 may be placed at his disposal on account of the temporary demands in respect of the Savings Banks and outside audit work.

To the Comptroller, No. 8146, dated 30th May 1905.

Requests him to submit a proposition statement without taking credit for the temporary Plague establishment and the cost thereof.

From the Comptroller, No. 7296, dated 8th June 1905.

States that if the whole of the credit for the Plague establishment is taken away, the residual establishment will be quite inadequate for the ordinary work of his office; that the improved budget arrangements, the proposed Finance and Revenue accounts, the review of balances and other additional works would enhance the demand for permanent hands and that sanction may be accorded to the scale proposed in its entirety as that is the minimum required to cope with the work and if it is decided that the Plague establishment should not be made permanent then it may be directed that only three appointments on Rs. 20 included in the scale may be deemed as temporary.

To the Comptroller to the Government of H. H. the Maharaja of Mysore, No. Fl. 1086—Gen. Fin. 395-04-4, dated 11th August 1905.

Sanctions the revised scale submitted by the Comptroller, three hands on Rs. 2 each, therein included, being treated as temporary.

G. R. S. 11] 1904-5

GENERAL AND REVENUE SECRETARIAT

Gen. Jun:)

NOTES.

File No. 395-04.

File Heading.

Reorganization of the Clerical estt of the Comptroller's office

From The Comptroller

vide (1) No. 6028/232 Dated 18.4.05 Received 19.4.05

Enclos. / Spare Copies. .. { Serial No.

Brief Abstract of Letter.

to reorganize the present Clerical estt of his office, submits a proposition Statement for the Sanction of Govt.

NOTES AND ORDERS.

The present permanent Sanctioned establishment consists of:-

6 Examiners. at 100 - 10 - 150.

6. I Grade Asstts: 70 - 5 - 100

13. II Grade Asstts: 50 - 3 -

23. III Grade Asstts: 30 - 3 - 45

13 Junior Accountants —

20

81. permanent allee: for H.Q. 3850. Total per month 3875.

Notes—First sheet.

MGGPB—30,000—17-2-05

The present temporary Estt. Consist of

1 Accountant for Plague Estt: Rs: 60.

An

All drawn to Mr. Kennedy —

ie total Cost of Rs: 160 is debitable to Plague 00.

(vide G.O: No: PS: 1274 dt 20.2.1899)

Cost of Estt: for work connected with the destruction of c. of Vs. as noted and the revision of the Mysore Service Regns &c:

(vide G.O: No. 21-22 dt 5.10.1895)

Cost of Entertaining allowances on temp Estt: sanctioned in G.O: No: 2528 dt 16.7.04. 50.

235.

Note: These three are practically of a permanent character

(IV) [illegible]

at however of a permanent character is granted.

(a) Allowance to two auditors for outside work

Sanctioned in G.O: No:

21) Regarding the present Estt the Comptroller's

[illegible]

the sequence of present appts

Estt, not quite logical because in the ordinary

course the abstts: in the lower grade should be

more in number than those in the higher grade,

this remark applying specially to the grade of

Rs: 25/: in wh: mostly his selected senior clerks

are employed. Hence the reason for the new proposal.

The Spl. allowances & or rewards in the

manner for their good work have got a bad

name on the General morale of his Office for

Such Gpm to objection. Hence they would be abolished

+ two higher appointments created

The present arrangement to retain the two

temporary Estts: noted in Sub paras II & III of the

preceding paragraph at a cost of Rs: 2550 a

month is practically permanent work has

to work in his Office. Hence these temp Estts

should be abolished & in their place 10 Registered

appointees at Rs: 15 each entertained.

The present arrangement connected with the

work of the Plague Estt: at a cost of Rs: 160 a month,

being practically of a permanent nature,

that Estt: should be assimilated with the

permanent staff of his Establishment.

The temp Estt: connected with the ventilation

n V. Vacancies: Cases not Land Re Continued, now
No. ... Land therein Sent away. Hence
... Should be abolished. The work connected there-

4) In the foregoing reasons proposed staff is
(a) 2 Supervisors
(b) 4 150.
(c) 6 Asstt. Srs 70-5-100.
(d) 12 I Grade Accountants 50-3-65.
(e) 18 II 30-3-45.
(f) 20 III 25
(g) 25 IV
(h) 10 apprentices

Total average 4107½.

The classes marked a, c, & h are new & are made on the grounds set forth in sub heads ii & iii of para 3) The financial result is Rs: (4107½ minus 3875) 232-8-0 under permanent increase ... 0 0x. 925 under Temporary decrease.

Please see I. II & III of para 2 above and III & IV & para 3) above.

Savings' Banks
to meet the demands of which the

seemed to be placed at his disposal an annual
grant of Rs: 2000 similar to the Grants made in
British India under Act. 16 7th & 8th Vict.
Ref: Code Volume II

Submitted to the Diwan Saheb for orders.
R.S 20.4.1905 214 This involves no additional
Cost - Council Matter

Agreement
Agreement Council
to made a permanent assent

To the Registrar for

4/5
Rec'd.

According to sanctioned
scale there are 13 hands
on Rs 50+3+65, and 23 on
Rs 30+3+45 giving a
proposed strength will be
12 and 18 hands respectively.
Thus 1 hand on Rs 50+3+65

Minute
the Revised
Grants to be

GENERAL AND REVENUE SECRETARIAT

Council matter for disposal by Circulation.

Subject

sion of the clerical Establishment
Comptroller's Office

Cost of the present Establishme
Permanent. 3875. a month
Temporary - 235
Rs 4,100

Cost of the proposed Establishment = 4,107½
(Permanent.)

If the temporary plague Establishment
ng Rs. 160 a month is not made permanent
of the proposed permanent Establishme
with Rs - (4107½ - 160) = 3947½ per month

Circulated to Councillors.

x) Anantha Pravina
Sreenivasen Gar Es
First Councillor

The Comptroller's pro
- posals, except the
conversion of the
temporary Plague
Establishment into a per
- manent one m
- ay be sanctioned
The application for a
Lascar Licen
grant as made for
in para 9 of his letter G -
- relies also to Resolve
favorable consideration

2: Rao Bahadur
C. Madiah Esqr
Second Councillor

e.399
8.5.1905
Secty.

256
10.5.05
for a meeting
of Council

G. R. S. 16

21.V.05
6565

to the [illegible] necessary
sending a statement without
[illegible] credit for the temporary
plague [illegible]. [illegible]

I - the Comptr: no: 8146 d. the 30.5.05.

Requests him to submit a proposition statement without taking credit of the temp: Plague staff: & the Contingent

from the Comptr:, no: 7296 d. the 8.6.05

States that if the whole of the credit for the Plague staff is taken away the residual staff will be quite inadequate for the ordinary work of the Office; that the approved budget arrangements, the proposed increase & Rev: accounts, Pension & Balances & other additional work would influence the demand for permanent hands: that the scale proposed

be minimum required

kindly Sanctioned in

heeded that the Plague staff and not be made permanent Then it may be directed by ort: that 3 appts: on Rs: 20, included in the proposed Scale, (Consequent on the arrangement made the Conduct of the work connected with Plague may be deemed as temporary only

ormulled proposals to carry

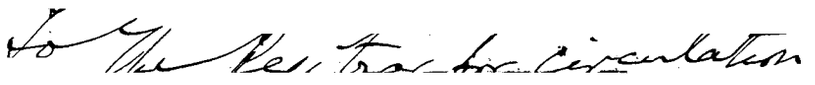
S. 5/6

Submitted to the Secretary Club for

MGCPB—20,000—1-11-04) 4/28 Circulate agenda for

Secy 7.6.05 Committee meeting

3.VII.05 and



Submitted with a draft
K.S
7/8/05

affirmed as

Draft submitted by the
Dewan Saheb was the
case in the draft remain
the point therein referred to
is not to Consent

the orders are plain
Mere can the court
remain even an amen
the draft

Shree H. Draft

The Comptroller to the Govt
Maharaja of Mysore
No 2E1086 of the
Cen Fin 395-04-4

Sanctions the course
are submitted by the Comptroller, the
words on Rs 20 each therein included

GENERAL AND REVENUE SECRETARIAT.

Matter for Council Meeting to be held on the 12th July 05
at Bangalore

Modified proposals of the Comptr for the revision of the office establishment involving no additional cost be

		Cost Minimum	Maximum
Permanent Scale			
2. Examiners - on Rs.	150-10-200 each	300	400
4. Do — " "	100-10-150 "	400	600
6. Asst: Do — " "	70-5-100 "	420	600
12. 1st grade Accts: " "	50-3-65 "	606	780
18. 2d grade Do - " "	30-3-45	540	810
20. 3rd grade Do — " — "	25 each —	500	500
22. 4th grade Do - " "	20 each —	440	440
10 Apprentices - " "	15 " —	150	150
Temporary			
3. Accountants " "	20 each —	60	60
		3410	4

Circulated to Councillors.

By Order,

6.7 1905

Secretary.

Rajamanthra Pravina.

1. C. Sreenivasaraigar Esqr.
   First Councillor

2 Rao Bahadur
C. Madiah Esqr
Second Councillor

Extract from the Proceedings of the 108th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 12th July 1905

Subject--Clause X of Schedule.

Modified proposals of the Comptroller for the revision of his office establishment.

The following revised Scale of Establishment may be Sanctioned:-

Permanent.

2	Examiners on Rs.	150-10-200	each
4	-Do-	" "	100-10-150
6	Asstt: Do	" "	70-5-100
12	First grade Accountants	" "	50-3-65.
18	Second grade Accountants	" "	30-3-45
20	Third grade Accountants	" "	25 each
22	Fourth grade Accountants	" "	20 each.
10	Apprentices	" "	15

Temporary

Submitted to His Highne

The present permanent sanctioned establishment of the Comptroller's Office consists of 81 hands as follows:

	6	Examiners	₹s100-10-150
	6	1st Grade Accountants	" 70- 5-100
	13	2nd Grade	" 50- 3- 65
	22	3rd Grade	" 30- 3- 45
	12	Junior Accountants	" 25 each
	20		" 20 each
For Muzrai work	1	3rd Grade Accountant	" 30- 3- 45
	1	Junior Accountant	" 25
	81		₹s3,850.

In addition to the above establishment costing ₹s3,850, there are also two temporary establishments costing ₹s25 and 50 a month respectively, employed for special work, as also another establishmer of 3 clerks costing ₹s130 a month, for plague work. The total cost of the permanent and temporary establishments, inclusive of an allowance of ₹s50 given for supervising plague accounts and outside audit work, aggregates ₹s4,110 a mon

The Comptroller thinks that the present sequence of appointments is not quite logical, that the system of granting special allowances is objectionable and has a very bad effect on the general morale of the office, that the entertainment of temporary establishments has led to the employment of men not well qualified for the work and of those wh

ıve not passed the prescribed tests, that there i:
.so a tendency to retain temporary establishments
ıger than the period for which they have once bee:
ınctioned and that, on the whole, a revision is
ılled for.

The Comptroller in proposing to do away
ıe temporary establishments altogether, has sub-
ıtted a revised scheme, with a view to increase t
:fficiency, keeping the proposed scale well withir
ıe present sanctioned expenditure. He has also s
ıted sanction to a sum of ₹2,000 per annum being
placed at his disposal to meet temporary demands f
establishments in connection with special Savings
work and the work of the outside audit on certain

ler and costing ₹4.107-8-0 is as follows:-

2	Examiners	₹150-10-200
4	-do-	" 100-10-150
6	Assistant Examiners	70- 5-100
12	1st Grade Accountants	50- 3- 65
18	2nd Grade -do-	30- 3- 45
20	3rd Grade -do-	25 each
25	4th Grade -do-	20 each
10	Apprentices	15 each
	Total average	₹4,107-8-0

It was however found inexpedient to merge
ary plague establishment in the permanent
i the Comptroller was therefore requested
to submit a revised proposition statement, without
taking credit of the temporary plague establishment
But in reply, the Comptroller stated that the 3 ap-
pointments sanctioned for plague work were actually

held by men already in the grades, their places only being filled up by outsiders on ₹20 each and that practically though the Government had sanctioned ₹12 a month for the plague establishment, the real value of the additional work was but ₹60. He is of opinic that if the whole of the credit for the plague establishment is taken away by a corresponding reduction in the cost of the proposed establishment, the residu al establishment will be quite inadequate for the ordinary work of the office.

He therefore recommends that the scale as proposed by him, may be sanctioned in its entirety, and that, if necessary, 3 appointments on ₹20 inclu ed in the proposed scale, might be considered tempo- rary.

The matter has undergone much discussion, and the revised proposals, which on the whole appear to be well considered, may be sanctioned, three hands on ₹20 each being treated as temporary.

Record of Case submitted for the orders
of His Highness the Maharaja.

Revised scale of establishment for the Office
of the Comptroller to Government

Office of the Comptroller

Rai N. G. Basu Bahadur, M.A.,

B a n g a l o r e.

B. K. Venkatavarada Iyengar, Esq.

Secretary to the Government of Mysor

General and Revenue Department

have the honour to submit a proposal for the re-organisation and re-arrangement of the clerical establishment of my office. The subject has been receiving my anxious attention for the last three months, and I have carefully considered the matter from various standpoints, and have formulated my proposals after consulting my assistant who has an experience of the work of the

The present permanent sanctioned establishment consists of rs graded as follows

Examiners.

First grade accountants.

Second grade

Junior accountants on Rs.25

3/ It will be apparent that the sequence of appointments is not quite logical, because in ordinary course, the appointments on lower pay should be more in number than those in the higher grade. This remark applies specially to the grade of Rs.30/- as most of our useful junior clerks are employed in that grade.

4. On the grounds above stated, the 6 appointments of Examiners

Examiners in the grade of Rs.100-10-150 may, in my opinion, be advantageously split up into two on Rs.150-10-200, and four on Rs.100-10-150. It has already been considered desirable to reward some of the Examiners for their good work by attaching special allowances to their pay; but this system of making temporary additions to pay is open to objection, and has a very bad effect on the general morale of the office. I would therefore recommend the abolition of such allowances, and would suggest the creation of the two higher appointments proposed. The allowances now amount to Rs.30 + 25, and are given on account of supervising Plague accounts and the work of the Outside Audit Branch. I may add that as compared with the pay of Senior Superintendents in Account offices in British India, even the pay of Rs.150-10-200 in Mysore is very low.

5) In addition to the permanent establishment of 81 men at an average cost of Rs.~~3,957-8-0~~ Rs.3850-0-0 a month, we have now two temporary establishments costing respectively Rs.25 and Rs.50 a month which have been sanctioned for entertainment of apprentices and for temporary arrangements practically for all time. This arrangement for retaining men temporarily for practically permanent work, has led to the appointment of clerks not well qualified for the work of the office, and of men who have not passed the prescribed tests for entry into this office. It introduces a sort of patronage in the hands of the subordinate officers of the office, which is highly detrimental to efficient work. I therefore think that these temporary establishments may be abolished, and in lieu of them, I may be permitted to entertain 10 Registered apprentices at Rs.15/- each. These apprentices will be taken by me after competitive examination from among a number of candidates who must have the minimum qualification of having passed the Matriculation Examination. I need scarcely say that the technical work of the audit and Account office cannot be satisfactorily performed unless some trained

a temporary Plague Establishment of 3 clerks on an aggregate pay of Rs.130/- a month is being sanctioned for a long time, and the cost of the establishment is being charged under the head "24 Miscellaneous". This I think is objectionable, and as the increase of work is practically permanent, it should be done by the ordinary staff of the account office, and I propose that on the expiration of the present sanction, the temporary establishment need not be further continued.

7) There are also some further temporary establishments connected with the verification of balances &c., which also should be abolished if my proposals are accepted. There is a tendency to retain temporary establishments for a long time after they have once been sanctioned and the men once employed cannot be sent away.

8) It will be seen that the reorganisation proposed will cost on an average Rs. ~~4,115/-~~ 4107½ a month against the cost of the present establishment Permanent and Temporary (including the Plague establishment, but excluding that for the verification of Balances &c.,) of Rs. ~~4,1178-0~~ 4110. In preparing my scheme, I have carefully borne in mind the fact that the present position of the Finances of Mysore is not sufficiently strong to admit of any important additions to expenditure, and I have therefore kept the proposed scale within that at present sanctioned, and I have tried to increase efficiency without increasing the cost. I beg that Government will kindly sanction the proposal, and will trust me to gradually carry it out as vacancies occur so as not at any time to involve a total expenditure in excess of the present scale.

9) The work of the account office is such that there must at times arise the necessity for temporary help, and this as far as can be judged at present is likely to take place chiefly in connection with the Savings Bank work, and the work of the Outside Audit. The work of the Savings Bank must grow with the growth of the deposits, and the demands for audit of accounts of departmental officers are increasing every day. But it is best to meet these

these temporary demands by special arrangements, and I therefore quest that Government may be pleased to place at my disposal a ant of Rs.2000 a year, on conditions similar to those under which a grant of Rs.25,000 is placed by the Government of India at the disposal of the Comptroller General by Art:1674 of the Civil Account Code. The conditions should be

(1) That no appointments should be sanctioned by the Comptroller on pay of more than Rs.20 a month without previous approval of Government.

(2) that there must be specific Budget Provision for the expenditure sanctioned and

(3) that at th nd ır, a statement of the sanctions, the object of the temporary establishment, and the cost of each sanction, should be reported to Government in a tabular form.

I have the honor to be,

Sir,

Your most obedient servant

Statement of Proposition fc

Name of Office to which the Propo

Government orders sanctioning present Establishmer		Present Scale						Average Cost	Proposed Scale				
				Pay			Nature of Charge				Pay		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum			No.	Designati	Minimum	Rate of Increase	
			Permanent Establishment.										
			General Account.										
05-13 7-97	1/4 00												
474 87-92	15 12/00	6	Examiners	100	10	150		825	2	Examiners	150	10	2
		6	First Grade Accountants	~~Rs~~ 70 ~~Rs 75~~	5	100		555½ ~~562½~~	4	— Do —	100	10	1
50-1192 18-1901-02	7 2/03	13	Second Grade Accountants	50	3	65		796¼	6	Assistant Examiners	~~Rs~~ 70 ~~Rs 75~~	5	1
		22	Third Grade Accountants	30	3	45		90½	12	First Grade Accountants	50	3	6
		12	Junior Accts	—	—	25		300	18	Second Grade Accountants	30	3	4
		20	— Do —	—	—	20		400	20	Third Grade Accountants	—	—	2
									25	Fourth Grade Accountants	—	—	2
									10	Apprentices	—	—	1
		79	**Mysore.**						97				
2892-901 Aug 6-96	19 3/04	1	Third Grade Accountant	30	3	45		41¼					
		1	Junior Accounts	—	—	25		25					
		81						~~385~~ ~~Rs~~					
7605-13 7-67-97	1/4 00		Allowance to an Examiner for Supervising Outside Audit.			25							
			Temporary Establishment			~~380~~ 385 ~~Rs~~							
21-22 Rev 9	9 10/05	—	For Special work			25							
In 25 87-03	1/4 04		For Apprentices			50							
			Plague Establishment										
74-5-99	202		Supervision			30							
		1	Accountant			60							
		1	— do —			40							
		1	— do —			30							
			Grand Total Rs.			4110 ~~Rs~~							

Note—To be prepared in duplicate and forwarded through the Comptroller in Myso followed by a reappropriation statement if the proposal involves additional ex

elates. . With . . . . . et . . . . Certificates of the Washington Monument

Please see letter accompanying P.

Mr. in the enclosure "Regent's Park" have been courteous
- to authorize us to publish it in this Office, & Thus Con

Medal for the temporary
Lagoon Establishment
of the Coal [redacted] Mines

Hynes

26-5

Secy

26/5/15

26.5.15

Office of the Comptroller,

Mysore Government,

Bangalore, Dated 8th June 1905

From

Rai N. G. Basu Bahadur, M.A.

Comptroller of Mysore,

B a n g a l o r e

B. K. Venkatavarada Iyengar, Esq.,

Secretary to the Government of Mysore,

General and Revenue Departments

I have the honour to acknowledge the receipt of yo
No.Fl:8146/Gl:Fin:395-04-2 dated the 30th May 1905 in
am ordered to submit a Proposition Statement without taking c
dit for the Temporary Plague Establishment and the cost there

2. The cost of the Temporary Establishment for which credit has been taken in the Proposition Statement already submitted is Rs.160 a month made up as follows:-

	Rs.
Cost of supervision ...	30
1. Accountant	60
1. Accountant	40
1. Accountant	30
	160

3. I beg to explain that in fixing the Establishment requir
distribution is made more with reference to the allotment of
total work among the branches than to the quantity of each s
parate work, and it is therefore difficult t say exactly whi
appointments in the new scale should be take against the spec
grant for the Plague Establishment.

I have already explained generally in my letter of the 15
April 1905 that the special allowances aggregating Rs.55 given
to an Examiner for supervising outside and plague audit work has bee

been utilised for raising the pay of two out of six Exam

I may also explain that the plague work is done by trained auditors of this office and it is objectionable tion Temporary appointments for such work except in the grade. Thus the three appointments on Rs.60, Rs.40 & Rs filled up by men already in the grades of Rs.50 - 65 Rs and Rs.25 respectively and their places are ultimately by appointing 3 outsiders on Rs.20 each. Practically, although Government have sanctioned Rs.130 a month for men, the real value of the additional work hitherto obt been Rs.60.

It will be understood from the above explanation that if the whole of the credit for the Plague Establishment is taken away by a corresponding reduction in the cost of the proposed Establishment, the residual Establishment will be quite inadequate for the ordinary work of the office.

I may be permitted to remind Government that the improved Budget arrangements, the proposed Finance and Revenue accounts the Review of Balances and other additional works are calculat to enhance considerably the demand for permanent hands and th scale proposed by me was, as a whole, the minimum required to cope with the work.

In the circumstances above explained, I respectfully beg that the scale proposed by me may be kindly sanctioned in its entirety and that if it is decided that the Plague Establishme should not be made permanent, then it may be directed by Gover ment that three appointments on Rs.20 included in the propose scale should be considered as "Temporary" only. If this is don the total cost of the Establishment will remain the same as be and Rs.100 only will be transferred from "Temporary" to "Perma nent" Establishment.

attaching special allowances to the pay of Examiners for duties inseparable from the ordinary work of an audit office is open to objection. This remark is of general application and is not directed against any individual case. For instance, at present, the special allowance of Rs.55 for the supervision of the plague and outside audit work is given to Mr. SrinivasaChar, Examiner of the Budget, Resource and Book branch of my office. Mr.SrinivasaChar is an officer of exceptional ability and high charact and deserves much better than his present salary of a trifle over Rs.200/-. I am sorry to think that my predecessors have not found an opportunity to reward exceptional merit of so high a character, nor, as far as I know, have they specially brough it to the notice of Government.

I have thought it right to put on record Mr.SrinivasaChar claims to special consideration and the high opinion I hold o his ability and character specially as the remark in my letter of 15th April quoted in the preceding paragraph has produced t impression that I object to his being granted the special allo ances above mentioned. If Government are pleased to sanction proposals, then I would immediately recommend Mr. SrinivasaCha for the maximum pay of the grade of Rs.150-200, and I trust I may have a further opportunity to propose a fitting reward for his services when the next vacancy in the Gazetted staff of my office takes place. In case I am not vouchsafed this opportun I hope Government will accept this as the unbiassed opinion of an officer who is not influenced by any local or personal considerations in making his recommendations in this case.

In conclusion, I again beg that Government will kindly sa tion my proposals for the revision of my office Establishment with the modification now suggested.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

Proceedings of the Government of
H.H. the Maharaja of Mysore.

Correspondence ending with letter No.7296 dated the 8th June 1905, from the Comptroller. submitting proposals for the reorganization and rearrangement of the clerical Establishment of his office.

Order thereon No. PC 1086
Gl Fin 395-04-4

Dated Bangalore, 11 August 1905.

The present permanent sanctioned Establishment of the Comptroller's Office consists of 81 hands as follow:-

6	Examiners ~~Pay~~ at	Rs.100-10-150.
6	First Grade Accountants at	70- 5-100.
13	Second Grade -do- at	50- 3- 65.
22	Third Grade -do-	30- 3- 45.
12	Junior Accour at	Rs. 25/-
20	Junior Accour at	Rs.20/-

For Muzrai work 1 Third Grade Accountant on Rs.30-3-45.
and 1 Junior Accountant on Rs.25/-.

2. In addition to the above Establish-ment costing on the average Rs.3,850 per mensem there are two temporary ~~Esta~~-

Orders No. 21-22 dated the 9th October 1895 to enable the comptroller and No. 252 dated the 14th July 1904 for the entertainment of apprentices and for special work as also another Establishment of 3 clerks costing Rs.130 a month, for plague work. Adding to this the sum of Rs.55 granted as allowances for supervising Plague accounts and the work of the outside audit Branch the total cost of the permanent & temporary Establishents aggregates Rs.4,110/- a month on he average.

3. The Comptroller thinks that the

uite logical, that the system of granting special allowances is objectionable nd has a very bad effect on the general orale of the office, and that the ntertainment of temporary Establishments has led to the employment of me ot well qualified for the work and of hose who have not passed the prescribed

5. The Comptroller further requests that a ~~grant~~ of Rs.2,000/- may be placed at his disposal for meeting temporary demands for establishments chiefly in connection with the Savings Bank work and the work of the Outside Audit on conditions similar to those under which a ~~grant~~ sum of Rs.25,000/- is placed by the Government of India at the disposal of the Comptroller General (vide article 1674 of the Civil Account Code). This is also sanctioned subject to the following conditions:-

(1) No appointments should be sanc-tioned by the Comptroller on pay of more than Rs.120 a month without the previous approval of Government.

(2) There must be a specific budget provision for the expenditure ~~sanc-tioned~~ involved.

(3) The Comptroller should at the end of the year submit a statement to Government shewing the appoint-ments

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8.8.1905

Secretary.

ıe Comptroller to the Government of

H.H. the Maharaja of Mysore.